



HM Courts & Tribunals Service

First-tier Tribunal (Tax)

Guidance notes on completing the Notice of Appeal

These notes should be read whilst completing the Notice of Appeal Form. Further useful information is also available in our two leaflets 'Making an appeal' and 'At your hearing'.

Section 1 - Appellant's Details

We use the word **appellant** to describe the person whose appeal it is.

Please complete this section providing us with your name and full contact details so we can contact you with important information about your appeal. We will normally correspond with you in writing but may also contact you by telephone or email.

We also need your tax reference number relevant to your appeal, which may be your national insurance number, VAT registration number or any other tax reference number HMRC have given you and which relates to the tax you are appealing.

Section 2 - Appellant's Representative Details

A **representative** is someone who helps the appellant deal with the correspondence and/or represents them at any hearing. If you have a representative, you should give their details in the boxes provided in this section. You do not need to mention someone who is just going to attend a hearing with you to help you present your own case. If you provide us with details of somebody who is representing you, you should ensure they agree for their name to be put down on the form.

If you nominate a representative who is not a legal representative, the Tribunal will need you to personally sign this form or send us separate written notification of your representative.

You do not need to nominate a representative. If you do, all correspondence and documents, including hearing date notifications will be sent to the representative, not directly to you. We will continue to do this until you or your representative nominates someone else or until your representative gives notice that they no longer act for you. If you change your representative, please inform us immediately in writing so that we can ensure that no further correspondence is sent to your previous representative and so that we can liaise directly with your new representative.

Section 3 - Details of the decision you are appealing

You should provide us with the HMRC reference number of the decision(s) against which you are appealing. This will be quoted on all letters you have received from HMRC and in particular, the last correspondence you had with them on this issue. We also need to know the date you received that decision from HMRC. You should send a copy of the original decision(s) and (if you have one) the review decision.

You should send to us the decision letter(s) plus any review decision letter(s) or any further correspondence from HMRC giving reasons for their decision. If you are completing this form electronically, you can scan and email the documents to us with the Notice of Appeal or send paper copies by post. The address is on page 3. If you send documents by post separately from the Notice of Appeal, please ensure that you clearly state your name and the HMRC reference number. You do not need to send to us all the paperwork associated with your case.

To help us to understand the full information for your appeal, we also require details of the type of tax or matter you are appealing against (or to which the penalty or surcharge you are appealing against relates), and whether it is a direct tax or an indirect tax. A list of taxes and other matters commonly dealt with by the Tribunal is set out in the Appendix to these Guidance Notes. Please specify the tax or matter from this list and, using the list, indicate if it is a Direct Tax or an Indirect Tax. If you have a right of appeal against any tax not listed in the Appendix, please contact the Tribunal (see Section 12) for further guidance.

Please also complete the form to indicate if your appeal is against a penalty or surcharge (whether or not it is also against tax) and the amount of the tax and/or penalty in dispute. If there is no amount in dispute, please write NIL in the box.

Section 4 – Direct tax appeals only (Appeal to HMRC)

Section 4 should be completed only if the tax you are appealing against is a Direct Tax (or the penalty or surcharge or other matter relates to a Direct Tax). In Direct Tax cases you must first make your appeal to HMRC direct. For guidance see Factsheet HMRC 1, which can be obtained from HMRC, or visit www.hmrc.gov.uk/dealingwith/appeals/directtax.htm

Unless in Direct Tax cases you can answer ‘Yes’ to the question ‘Has your appeal been made to HMRC?’ you should not submit the Notice of Appeal as it cannot be processed by the Tribunal.

Please note that you must normally appeal to HMRC within 30 days of the HMRC decision, unless HMRC allow the appeal to be made out of time or, if HMRC do not allow this, the Tribunal gives permission. If you require an extension of time for your appeal to HMRC you should first apply to HMRC. If HMRC does not allow the appeal to be made out of time you may apply to this Tribunal for permission to appeal late using a Notice of Appeal form (see Section 6).

After you have given notice of your appeal to HMRC, you will have the right to notify the appeal to the Tribunal. The time when you may do this will depend on whether you require HMRC to review the matter in question, or if HMRC offer a review before you notify the appeal to the Tribunal (see Section 6).

Section 5 - Indirect tax appeals only (Hardship Application)

Section 5 should be completed only if the tax you are appealing against is an Indirect Tax. In indirect tax, if the tax in dispute is unpaid, it needs to be paid or secured before the appeal can proceed, unless HMRC agree that your appeal may proceed without payment because payment would cause you hardship. If HMRC do not agree you may apply to the Tribunal to make a direction that your appeal can proceed without payment. This does not apply if you are notifying an appeal against a direct tax decision e.g. personal income tax. If HMRC have not granted a hardship application in relation to an indirect tax decision, your case cannot proceed before the Tribunal until you either pay the tax in dispute or the hardship application is granted.

If HMRC have acknowledged your application for hardship or granted or refused hardship, please attach the letter they sent you. If you have not heard from HMRC then please attach a copy of the letter you sent to them asking for hardship. If your hardship application has been

refused and you are asking the tribunal to decide whether hardship should be granted, please say why you think hardship should be allowed in the box provided and list the documents you will rely on in support of your hardship application (for example, accounts, bank statements etc). You should send copies of the documents to HMRC, but please do not send copies to the Tribunal at this stage. There may be a hearing on the matter.

Section 6 - Time Limits for making or notifying an appeal

According to the law, the time when you can make or notify an appeal to the Tribunal depends on (1) whether the tax (including penalty/surcharge) you are appealing against is a direct tax or an indirect tax, and (2) whether a review of the decision of HMRC has been offered or requested.

Direct tax

If you have not requested or been offered a review, you may notify your appeal to the Tribunal at any time after you have sent your appeal to HMRC.

If you have been offered a review, but have not accepted it, you must notify your appeal to the Tribunal within 30 days of the date of the HMRC letter offering the review.

If you have had a review and HMRC have written to you with their review conclusion, or to notify you that the review is treated as having concluded that HMRC's view of the matter is upheld, you must notify the Tribunal within 30 days of the date of that letter.

Where a review is undertaken, you may not notify the Tribunal of the appeal until the earlier of the following:

- The date of the document in which HMRC give notice of conclusions of the review
- If you accepted an offer by HMRC of a review, 45 days from the date when HMRC received notification of your acceptance, or longer if agreed
- If you required HMRC to review the matter in question, 45 days from the date when HMRC notified you of their view of the matter, or longer if agreed

Late appeals or notifications of appeals (Direct tax)

A. Making the appeal to HMRC

In a direct tax case your appeal must first be made to HMRC. You may only apply to the Tribunal for permission to appeal to HMRC late if HMRC have refused to allow the appeal to be made out of time. In such a case, please supply a copy of the HMRC refusal letter.

B. Notifying the appeal to the Tribunal

If you have been unable to notify your appeal to the Tribunal within the appropriate time limit, you can ask the Tribunal for permission to notify your appeal late.

You must provide reasons for the delay and why the Tribunal should give you permission to make or notify your appeal late. The Tribunal will consider whether you have good reasons for making or notifying your appeal late, and may or may not grant your request.

Indirect tax

If you have not accepted the offer of a review of HMRC's decision, or requested a review, you must appeal to the Tribunal within 30 days of the date of the HMRC letter notifying you of the decision.

If you are not the person to whom the notice is addressed, but nevertheless have a right of appeal, you must appeal within 30 days of when you become aware of the decision.

If you accepted the offer of a review, or requested a review, you must appeal within 30 days of the date of the HMRC letter notifying you of the conclusion of the review, or the notification from HMRC that the review is to be treated as having concluded that the decision is upheld, or (if you requested a late review) the date of HMRC's refusal of that request.

Where a review is undertaken, you may not appeal to the Tribunal until the earlier of the following:

- The date of the document notifying the conclusions of the review
- If HMRC have undertaken a review, and the period of 45 days (or longer if agreed) has expired, the date of the document notifying you of the conclusion which the review is treated as having reached
- If you requested a review out of time, and a review is not undertaken, the date on which HMRC decided not to undertake a review

Late appeals (Indirect tax)

If you have been unable to make your appeal to the Tribunal within the appropriate time limit, you can ask the Tribunal for permission to appeal late. You must provide the reasons for the delay and why the Tribunal should give you permission to appeal late.

The Tribunal will consider whether you have good reasons for making an appeal late and may or may not grant your request.

Section 7 - Grounds for Appeal

This section provides you with the opportunity to state why you think HMRC's decision(s) is wrong.

It is not enough to say 'I do not agree', or 'the tax is too much'. You should explain to the Tribunal why you do not agree or why you think the tax is too much. If you are appealing against more than one decision, you must explain why each one is wrong. If you wish to write more than space on the form allows, please continue on a separate sheet of paper remembering to state clearly on the top, your name and HMRC reference number.

If there is a hearing, you will be able to develop your arguments but you must still give a summary in the box provided.

Section 8 – Result

To assist the Tribunal in making a decision on your appeal, it is important you tell us the result you are seeking from this appeal. It is not enough to say that you wish to have the original decision overturned.

Unless it is already clear from what you have written in Section 7, you must tell us the result you are seeking. For example, if you have received a ruling you disagree with you should tell us what you think the correct ruling should have been.

If you wish to write more than space on the appeal form allows, please continue on a separate sheet of paper remembering to state clearly on the top, your name and the HMRC reference number.

Section 9 - Venue for hearing of your appeal

The Tribunal has major hearing centres in Birmingham, London and Manchester, in Belfast (for Northern Ireland cases) and in Edinburgh (for Scotland cases).

It is possible in many cases for hearings of appeals to be arranged in other towns and cities in the UK, and efforts will be made to accommodate the wishes of the parties, so far as practicable. If therefore you have a reason for preferring the hearing of your appeal to take place in a particular town or city (for example, if this is near to where you live or work, or near to your advisers), please specify that town or city and give brief reasons why you prefer it.

Section 10 - About your requirements

If you, or your representative if you have one, or any witness you expect to attend a hearing, have any special needs requirements, you should let us know when you make your appeal so we can make provision for them.

Section 11 – Signature

If you are completing your Notice of Appeal manually, please ensure that it is signed and dated by either yourself or your legal representative. If you are represented by a representative who is not a legal representative, you should personally sign this form or send us separate written notification of the name and address of your representative.

Failure to sign a postal submission will result in it being returned to you as incomplete.

For electronic versions, no signature is necessary. Just ensure your name is clearly entered and the date. However, if you are nominating a representative who is not a legal representative, you must personally email the form to us. If your representative emails the form to us, we will need a separate written notification from you authorising your representative to act on your behalf.

Section 12 - Document Checklist

Before you send us your Notice of Appeal, please ensure that you include the relevant documents associated with your appeal. We have provided a checklist on the Notice of Appeal to assist you.

You should provide all the relevant information so that the Tribunal is able to determine that the appeal is valid and what is in dispute.

You should provide the copy of the final HMRC decision(s). If your decision has been internally reviewed by HMRC, you should send the original decision as well as the decision following that review.

If you are completing this Notice of Appeal electronically, you can scan and email the documents to us. Otherwise, if you are sending this Notice of Appeal by post, you can send paper copies of documents by post.

Section 13 - Additional Information

If you are emailing the Notice of Appeal, please send it to: taxappeals@hmcts.gsi.gov.uk

If you are posting the Notice of Appeal, please post it to:

**HM Courts & Tribunals Service
First-tier Tribunal (Tax Chamber)
PO Box 16972
Birmingham
B16 6TZ**

Telephone number: 0300 123 1024

If you are completing this form by hand, please complete it legibly using black ink and capital letters.

Please do not send duplicate appeals (for example using both email and post) as this is likely to result in delay in processing your appeal.

Taxes and other matters in respect of which appeals are commonly made to the Tribunal (including appeals against penalties and surcharges)

Direct tax

Income tax (including self assessment and PAYE)
 Corporation tax
 Capital gains tax
 National insurance contributions
 Inheritance tax
 Petroleum Revenue Tax
 Construction Industry Scheme (CIS)
 Stamp taxes (Stamp Duty, Stamp Duty Land Tax and Stamp Duty Reserve Tax)
 Statutory payments (for example, Statutory Sick Pay, Statutory Maternity Pay)
 Student Loan repayments

Indirect tax

Value Added Tax (VAT)
 Customs Duty
 Insurance Premium Tax (IPT)
 Landfill tax
 Aggregates Levy
 Climate Change Levy
 Air Passenger Duty
 Hydrocarbon Oils Duty
 General Betting Duty
 Gaming Duty
 Pool Betting Duty
 Remote Gaming Duty
 Bingo Duty
 Lottery Duty
 Alcoholic Liquor Duties
 Tobacco Products Duty
 Amusement Machine Licence Duty (AMLD)

Other matters

Money laundering decisions
 Decisions by HMRC under the Counter-Terrorism Act 2009